

**INTER PIPELINE FUND
SUPPORT FOR 2012 T5013 SUPPLEMENTARY
Filing Instruction for Form T5013**

The following form should be used in gathering information to be used in completing Form T5013 for the unitholders

Partner's Name and Full Address

Surname first, followed by usual first name and initial
Enter full mailing address

Partnership's Name and Full Address

Inter Pipeline Fund
2600, 237 - 4th Avenue S.W.
Calgary, AB
Canada, T2P 4K3

DO NOT REPORT "\$" IN FRONT OF THE AMOUNTS REPORTED ON THE FORM T5013

Form T5013 Identification	Description	Only Information Contained in the Boxes Should Vary	
Box 01	Fiscal Period End	2012 12	
Box 02	Partnership's Business Number	866936255RZ0001	
Box 04	Publicly Traded Partnership		leave this box blank
Box 05	Type of slip		0 for original;1 for amended;2 for additional;3 for cancelled;4 for duplicate
Box 06	Partnership Code		leave this box blank
Box 07	Country Code	CAN	
Box 08	Member Code	0	
Box 09	Number of units held		Insert the number of units held at year end by the unitholder
Box 10	Partner's % of Partnership income (loss)	<i>x.xxxx%</i>	$x.xxxx\% = \frac{\text{\$Unitholder's total 2012 Distribution entitlement}}{\text{\$285,231,514}} \times 100$
Box 11	Recipient's ID #		Recipient type: Individual - enter social insurance number Corporation - enter the 15 character RC account number Trust - enter the Trust account number Partnership - enter the partnership's 15 character RZ account number
Box 27	Return of capital		31.01706% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 34 & 162	Gross income	836,875,203	
Box 52	Actual amount of eligible dividends		59.43981% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 52-1	Taxable amount of eligible dividends		Multiply the amount in box 52 by 1.38 and enter this amount in box 52-1. This box is not required for corporate partners.
Box 52-2	Dividend tax credit for eligible dividends		Multiply the amount in box 52-1 by 0.150198 and enter this amount in box 52-2. This box is not required for corporate partners.
Box 55	Foreign dividend and interest income		13.37062% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 59	Carrying charges		3.89668% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 70	Capital gains (losses)		0.06919% x amount of 2012 cash distributions to which unitholder was entitled to receive
Other Information			
Box 80-1	Part IX.1 tax		19.87488% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 80-2	Taxable non-portfolio earnings		79.31469% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 55	Foreign dividend and interest income - GBR		7.34787% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 55	Foreign dividend and interest income - DEU		0.78863% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 55	Foreign dividend and interest income - DNK		5.23412% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 59	Carrying charges - UK		1.26824% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 59	Carrying charges - DNK		2.62844% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 70-5	Foreign Capital gains (losses) - DNK		0.06919% x amount of 2012 cash distributions to which unitholder was entitled to receive

All other Boxes on the Form T5013 Supplementary should be left blank (do not report "0" or "N/A")

Details:

**INTER PIPELINE FUND
SUPPORT FOR 2012 T5013 SUPPLEMENTARY
Filing Instruction for RELEVE 15**

The following form should be used in gathering information to be used in completing RELEVE 15 for the unitholders

Unitholder's Name and Full Address

Surname first, followed by usual first name and initial
Enter full mailing address

Partnership's Name and Full Address

Inter Pipeline Fund
2600, 237 - 4th Avenue S.W.
Calgary, AB
Canada, T2P 4K3

DO NOT REPORT "\$" IN FRONT OF THE AMOUNTS REPORTED ON THE FORM RL 15

RELEVE15 Identification	Description	Only Information Contained in the Boxes Should Vary	
	Year	2012	
	Fiscal Period End	2012/12/31	
	Quebec Partnership ID #	1021059567SP0001	
	Code du releve	<input type="text"/>	"R" for original;"A" for amended;"D" for cancelled
Box 6a	Eligible dividends	<input type="text"/>	59.43981% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 6a-1	Taxable Amount of Eligible dividends	<input type="text"/>	Multiply the amount in box 52 by 1.38 and enter this amount in box 52-1. This box is not required for corporate partners.
Box 8	Foreign dividend and interest income	<input type="text"/>	13.37062% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 12	Capital gains (losses)	<input type="text"/>	0.06919% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 14	Gross income	836,875,203	
Box 15a	Carrying charges	<input type="text"/>	3.89668% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 24a	Share of debt	<input type="text"/>	For Corporate Partners Only: Number of units held at December 31, 2012 x \$1,623,550,773 275,155,740 Units
Box 24b	Share of qualified property	<input type="text"/>	For Corporate Partners Only: Number of units held at December 31, 2012 x \$1,540,540,551 275,155,740 Units
Box 24c	Share of total assets	<input type="text"/>	For Corporate Partners Only: Number of units held at December 31, 2012 x \$3,335,003,127 275,155,740 Units
Box 36	Partner's % of Partnership income (loss)	x.xxxx%	x.xxxx%= $\frac{\text{Unitholder's total 2012 Distribution entitlement}}{\$285,231,514}$ x 100
Box 37	Units held at year end	<input type="text"/>	Insert the number of units held at year end by the unitholder
Box 38	Business code	22	
Box 39	Partnership code	1	
Box 40	Member code	0	
Box 41	Taxpayer code	<input type="text"/>	Recipient type: "1" - for an individual other than a trust "3" - for a corporation "4" - for a trust or a partnership
Box 42	% business in Quebec	0.00%	The Partnership has no operations in Quebec
Box 43	Capital Repayment	<input type="text"/>	31.01706% x amount of 2012 cash distributions to which unitholder was entitled to receive
Box 44	Dividend Tax Credit	<input type="text"/>	Multiply the amount in box 6a by 0.16422 and enter this amount in box 44. This box is not required for corporate partners.
	Recipient ID #	<input type="text"/>	Recipient type: Individual - enter social insurance number Corporation - enter "0" followed by the corporation's registration number Trust - enter the Trust identification number Partnership - enter the partnership's identification number

Details:

Box 8 - All income in this box is foreign source interest income and can be allocated 54.95534% to the United Kingdom (GBR), 5.89820% to Germany (DEU), and 39.14646% to Denmark (DNK).

Box 15a - All carrying charges in this box are foreign source and can be allocated 32.54863% to the United Kingdom (GBR) and 67.45317% to Denmark (DNK).

Box 12 - All capital gains in this box are foreign source and can be allocated 100% to Denmark (DNK)